



Dave Yost • Auditor of State

DARKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Darke County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found unreported idle floor space as reported in Appendix A (2011) and Appendix B (2012).

We also compared the 2011 and 2012 square footage totals to the final 2010 square footage totals and found that the square footage reported changed by more than 10 percent. As a result, we performed the procedures below.

2. DODD requested that we report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We measured three rooms and compared the square footage to the County Board's floor plans.

We found no variances exceeding 10 percent.

Statistics – Square Footage (Continued)

3. DODD requested that we report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure as the County Board did not have an accurate summary showing how square footage was used during 2011 or 2012. Instead, we prepared a square footage summary for the school and workshop/administration buildings that reflected the usage of the space based on the final 2010 square footage. We verified the use of each room in the two buildings through our tour and inquiries with County Board staff.

4. DODD asked us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing it to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the square footage summary that we prepared to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

We found no variances.

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies as a result of applying this procedure; however, we identified differences for both 2011 and 2012 during our payroll and attendance statistics testing that impacted square footage and identified revisions to reflect the reclassification of pre-school and community employment square footage. We reported differences in Appendix A (2011) and Appendix B (2012).

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

As a result of differences identified in our payroll testing, we determined that the number of individuals served for *Worksheets 7B, Nursing Services; 7E, Occupational Therapy; and 7F, Physical Therapy* needed to be obtained as costs were reclassified to General Expense-All Program for 2011 and 2012 and needed to be assigned to Early Intervention, Pre-school, Facility Based Services and/or Community Residential.

The County Board provided these statistics which are reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to compare the County Board's final 2010 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2011 and, if the hours are the same, to do no additional procedures.

Statistics – Attendance (Continued)

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found no differences.

3. DODD requested that we report variances if the County Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Attendance by Acuity reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no differences.

The County Board did not track Community Employment services; therefore, we removed the individuals served reported on *Schedule B-1*. See procedure 5 in Revenue Cost Reporting and Reconciliation to the County Auditor Report section for adjustment to offset expenses reimbursed by the Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission). We reported variances in Appendix A (2011) and Appendix B (2012).

4. DODD requested that we report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The variance was less than 10 percent.

5. DODD requested that we report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets, if the error rate in procedure 4 was greater than 10 percent.

We did not perform this test since the variance in procedure 4 was less than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Attendance by Acuity report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for five adult day service individuals from January through May and August through December of 2012 from the County Board's weekly attendance reports to *Schedule B-1*.

We found no differences.

Statistics – Attendance (Continued)

We also compared each acuity level on the 2012 Attendance by Acuity reports to the Acuity Assessment Instrument for the same five individuals. We then selected an additional two individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

We found no acuity variances.

- 7 DODD requested that we report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims testing, procedure 1). DODD asked us to report variances if more than three of the 15 minute community employment units tested were in error.

We did not perform this procedure because the County Board did not track Community Employment services (see procedure 3 above).

Acuity Testing

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's 2008 Attendance by Acuity Band - Detail, and the 2009, 2010 and 2011 Attendance by Acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011.

We found no variances.

2. We also compared two individuals from each acuity level on the County Board's 2008 Attendance by Acuity Band - Detail, and the 2009, 2010 and 2011 Attendance by Acuity reports to the Acuity Assessment Instrument for each individual for each respective year.

We found no acuity variances.

Statistics – Transportation

1. DODD requested that we report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's Transportation By Age Group Summary With Names reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's Transportation By Age Group Summary With Names reports for accuracy.

We found no differences.

Statistics – Transportation (Continued)

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five adults for March 2011 and October 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

3. DODD asked us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3*.

We found no differences exceeding two percent in our initial comparison. We then reviewed the County Board's State Expenses Detailed Reports for any of these costs not identified by the County Board and found unreported costs.

We reported these variances in Appendix A (2011) and Appendix B (2012).

Statistics – Service and Support Administration (SSA)

1. DODD requested that we report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer and TCM Allowable/Un-Allowable Detail reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences in 2011. We found differences as reported in Appendix B (2012).

2. DODD asked us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer and TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no differences.

3. DODD asked us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

Statistics – Service and Support Administration (Continued)

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer and TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no differences.

4. DODD requested that we report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2011. DODD also asked us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 TCM units decreased by more than five percent from the 2010 *Schedule B-4*. We obtained the County Board's explanation that there was one less Service and Support Administrator (SSA) during 2011 and the SSA staff ceased providing job related activities after the Community Employment program was created.

The final 2012 TCM units increased by more than five percent while the final 2012 Other SSA Allowable and Unallowable SSA units decreased by more than five percent from the 2011 *Schedule B-4*. We obtained the County Board's explanation that the TCM unit increase was due to an increased number of individuals enrolled in Medicaid program which also resulted in the decrease in Other Allowable units. Moreover, the Unallowable unit decrease was due to the SSA department having a better understanding of the correct classification and coding of SSA activities and units.

5. DODD requested that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected a sample of 60 General Time Units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer and TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

We found no differences.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's YTD Fund Report for Month 12 reports for the Gifts and Bequest (147), General (148), Reserve (149), Capital Improvement (340), NSP2 Grant (434), VRP3 Program Grant (438), NSP Housing Grant (448) and High Efficiency Conservation Block Grant (449) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds and, if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed revenue report and other supporting documentation.

We did not perform this procedure since the Cost Reports reconciled within limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the West Central Ohio Network (COG) prepared County Board Summary Workbooks.

We found no differences in 2011. We found differences as reported in Appendix B (2012).

5. We reviewed the county auditor's MTD/YTD Revenue Report for Month 12 reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$13,376 in 2011 and \$3,102 in 2012;
- Energy Efficiency Block Grant revenues in the amount of \$160,248 in 2011;
- NSP II Grant revenues in the amount of \$72,000 in 2012;
- Insurance Reimbursement revenues in the amount of \$87,692 in 2011;
- Transportation Reimbursement revenues in the amount of \$42,281 in 2011; and
- Title XX revenues in the amount of \$40,599 in 2011 and \$42,886 in 2012.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$86,575 in 2011 and \$348,252 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012). In addition, we noted that the County Board erroneously included \$1,281,660 on *Schedule a1, Adult program* for Facility Based Services. We removed this amount as reported in Appendix A (2011).

Paid Claims Testing

1. We selected 102 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18 (H) (1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
 - Group size in which the services were delivered; and
 - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). In addition, for selected transportation service codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found no instances of non-compliance with these documentation requirements for 2011 and 2012. There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

2. DODD asked us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), TCM Units and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), Supported Employment – Community Employment, 15 minute units, respectively.

Paid Claims Testing (Continued)

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2011 or 2012.

3. DODD requested that we report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* by two percent.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

The County Board did not report costs on *Schedule A*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code reports and found no reimbursement for these services.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements reports for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Office YTD Fund Report For Month 12 for the Gifts and Bequest (147), General (148), Reserve (149), Capital Improvement (340), NSP2 Grant (434), VRP3 Program Grant (438), NSP Housing Grant (448) and High Efficiency Conservation Block Grant (449) funds.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

Total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed Reports and other supporting documentation.

We did not perform this procedure since the Cost Reports reconciled within limits.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011) and Appendix B (2012). We reclassified COG expenses previously allocated to Enclave and Community Employment after determining that these costs were for employees responsible for Payment Authorization for Waiver Services and the County Board did not bill Medicaid for these two programs.

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, and (G) Community Employment on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found misclassified and non-federal reimbursable costs as reported in Appendix A (2011) and Appendix B (2012).

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Detailed Reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's All Assets Reports.

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences in 2011. We reported misclassified costs in Appendix B (2012).

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies as result of applying this procedure.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's All Assets Reports.

We found no differences.

3. We compared the County Board's final 2010 All Assets Report to the County Board's 2011 and 2012 All Assets Reports for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and were being depreciated in their first year in either 2011 or 2012 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We haphazardly selected one disposed asset from the County Board's 2011 list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2011 for the disposed item based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found difference as reported in Appendix A (2011). We did not perform this procedure for 2012 because the County Board stated that no capital assets were disposed of in that year.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's YTD Fund Report For Month 12 for the Gifts and Bequest (147), General (148), Reserve (149), Capital Improvement (340), NSP2 Grant (434), VRP3 Program Grant (438), NSP Housing Grant (448) and High Efficiency Conservation Block Grant (449) funds.

The variance was less than two percent

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences.

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

We selected 17 employees and compared the County Board's organizational charts and State Expenses Detailed Reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

We scanned the County Board's State Expenses Detailed Reports for 2011 and 2012 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll Totals by CAC by Employee by Date Span and Detail by Employee CAC Only reports.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual report(s) to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 11 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found no differences.

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Medicaid, and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

April 21, 2015

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Appendix A
Darke County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
12 Pre-School (C) Child	4,732	357	5,089	To reclassify pre-school square footage
16. Supported Emp. - Comm Emp. (B) Adult	352	(352)	-	To reclassify non-federal reimbursable square footage
22. Program Supervision (C) Child	357	(357)	-	To reclassify pre-school square footage
25. Non-Reimbursable (B) Adult	108	352	460	To reclassify non-federal reimbursable square footage
25. Non-Reimbursable (C) Child	1,204	405	1,609	To reclassify idle square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	16	(16)	-	To remove individuals served
Schedule B-3				
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 4,000	\$ 4,000	To record community employment costs
Worksheet 1				
3. Buildings/Improve. (B) Pre-School	\$ 293	\$ 1,417	\$ 1,710	To record depreciation for 2010 acquisition
3. Buildings/Improve. (D) Unasgn Children	\$ 24,308	\$ 21,754	\$ 46,062	To record depreciation for disposed asset
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 2	To reclassify facility based COG expenses
8. COG Expenses (F) Enclave	\$ 1	\$ (1)	\$ -	To reclassify facility based COG expenses
8. COG Expenses (G) Community Employment	\$ 1	\$ (1)	\$ -	To reclassify facility based COG expenses
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 14,185	\$ (14,185)	\$ -	To reclassify unallowable contingent billing fees
5. COG Expense (E) Facility Based Services	\$ 6	\$ 17	\$ 40	To reclassify facility based COG expenses
5. COG Expense (F) Enclave	\$ 17	\$ (17)	\$ -	To reclassify facility based COG expenses
5. COG Expense (G) Community Employment	\$ 17	\$ (17)	\$ -	To reclassify facility based COG expenses
10. Unallowable Fees (O) Non-Federal	\$ 132,246	\$ 100	\$ 146,531	To reclassify unallowable contingent billing fees
Worksheet 2A				
1. Salaries (B) Pre-School	\$ 22,599	\$ (22,599)	\$ -	To reclassify pre-school program salaries
1. Salaries (E) Facility Based Services	\$ 190,868	\$ (117,072)	\$ 73,796	To reclassify facility based salaries
2. Employee Benefits (B) Pre-School	\$ 17,535	\$ (17,535)	\$ -	To reclassify pre-school program benefits
2. Employee Benefits (E) Facility Based Services	\$ 76,205	\$ (46,402)	\$ 29,803	To reclassify facility based benefits
Worksheet 3				
1. Salaries (A) Early Intervention	\$ -	\$ 696	\$ 696	To allocate Custodian salary to correct program areas
1. Salaries (B) Pre-School	\$ -	\$ 21,813	\$ 21,813	To allocate Custodian salary to correct program areas
1. Salaries (D) Unasgn Children Program	\$ 35,638	\$ (35,638)	\$ -	To allocate Custodian salary to correct program areas
1. Salaries (E) Facility Based Services	\$ 39,115	\$ (5,237)	\$ 33,878	To allocate Custodian salary to correct program areas
1. Salaries (N) Service & Support Admin	\$ -	\$ 4,752	\$ 4,752	To allocate Custodian salary to correct program areas
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 4,816	\$ 5,790	To allocate Custodian salary to correct program areas
1. Salaries (V) Admin	\$ -	\$ 1,510	\$ 1,510	To allocate Custodian salary to correct program areas
1. Salaries (W) Program Supervision	\$ -	\$ 1,428	\$ 3,038	To allocate Custodian salary to correct program areas
		\$ 974	\$ 5,790	To allocate Custodian salary to correct program areas
		\$ 1,610	\$ 3,038	To allocate Custodian salary to correct program areas

Appendix A (Page 2)
Darke County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 2,132		To allocate Custodian salary to correct program areas
		\$ 1,144	\$ 3,276	To allocate Custodian salary to correct program areas
2. Employee Benefits (A) Early Intervention	\$ -	\$ 115	\$ 115	To allocate Custodian benefits to correct program areas
2. Employee Benefits (B) Pre-School	\$ -	\$ 3,606	\$ 3,606	To allocate Custodian benefits to correct program areas
2. Employee Benefits (D) Unasgn Children	\$ 5,892	\$ (5,892)	\$ -	To allocate Custodian benefits to correct program areas
2. Employee Benefits (E) Facility Based Services	\$ 11,325	\$ (1,516)	\$ 9,809	To allocate Custodian benefits to correct program areas
2. Employee Benefits (N) Service & Support	\$ -	\$ 786	\$ 786	To allocate Custodian benefits to correct program areas
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 796		To allocate Custodian benefits to correct program areas
		\$ 282	\$ 1,078	To allocate Custodian benefits to correct program areas
2. Employee Benefits (V) Admin	\$ -	\$ 437	\$ 437	To allocate Custodian benefits to correct program areas
2. Employee Benefits (W) Program Supervision	\$ -	\$ 236		To allocate Custodian benefits to correct program areas
		\$ 466	\$ 702	To allocate Custodian benefits to correct program areas
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 352		To allocate Custodian benefits to correct program areas
		\$ 331	\$ 683	To allocate Custodian benefits to correct program areas
5. COG Expenses (E) Facility Based Services	\$ 1	\$ 2		To reclassify facility based COG expenses
		\$ 2	\$ 5	To reclassify facility based COG expenses
5. COG Expenses (F) Enclave	\$ 2	\$ (2)	\$ -	To reclassify facility based COG expenses
5. COG Expenses (G) Community Employment	\$ 2	\$ (2)	\$ -	To reclassify facility based COG expenses
Worksheet 5				
1. Salaries (B) Pre-School	\$ 50,654	\$ 22,599	\$ 73,253	To reclassify pre-school program salaries
2. Employee Benefits (B) Pre-School	\$ 17,102	\$ 17,535	\$ 34,637	To reclassify pre-school program benefits
Worksheet 7-B				
13. No. of Individual Served (B) Pre-School	-	14	14	To record individuals served
13. No. of Individual Served (E) Facility Based Services	-	16	16	To record individuals served
13. No. of Individual Served (L) Community Residential	-	8	8	To record individuals served
Worksheet 7-E				
13. No. of Individual Served (A) Early Intervention	-	9	9	To record individuals served
13. No. of Individual Served (B) Pre-School	-	33	33	To record individuals served
Worksheet 7-F				
13. No. of Individual Served (A) Early Intervention	-	21	21	To record individuals served
13. No. of Individual Served (B) Pre-School	-	28	28	To record individuals served
13. No. of Individual Served (E) Facility Based Services	-	85	85	To record individuals served
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,190,993	\$ 117,072	\$ 1,308,065	To reclassify facility based salaries
2. Employee Benefits (E) Facility Based	\$ 433,505	\$ 46,402	\$ 479,907	To reclassify facility based benefits
3. Service Contracts (E) Facility Based Services	\$ 4,149	\$ (100)	\$ 4,049	To reclassify unallowable contingent billing fees
5. COG Expenses (E) Facility Based Services	\$ -	\$ 97		To match final COG workbook
		\$ 290		To reclassify facility based COG expenses
		\$ 290	\$ 677	To reclassify facility based COG expenses
5. COG Expenses (F) Enclave	\$ -	\$ 290		To match final COG workbook
		\$ (290)	\$ -	To reclassify facility based COG expenses
5. COG Expenses (G) Community Employment	\$ -	\$ 290		To match final COG workbook
		\$ (290)	\$ -	To reclassify facility based COG expenses

Appendix A (Page 3)
Darke County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
a1 Adult				
8 Facility Based Services	\$ 1,281,660	\$ (1,281,660)	\$ -	To remove erroneous offset
10. Community Employment (B) Less Revenue	\$ -	\$ 127,235	\$ 127,235	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	\$ (76,972)	\$ (21,754)		To reconcile depreciation expense
		\$ (1,417)	\$ (100,143)	To reconcile depreciation expense
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 7,603	\$ 7,603	To record ancillary costs
10. Requested Through Calendar Year				

Appendix B
Darke County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
12 Pre-School (C) Child	4,732	357	5,089	To reclassify pre-school square footage
16. Supported Emp. -Comm Emp. (B) Adult	352	(352)	-	To reclassify non-federal reimbursable square footage
22. Program Supervision (C) Child	357	(357)	-	To reclassify pre-school square footage
25. Non-Reimbursable (B) Adult	108	352	460	To reclassify non-federal reimbursable square footage
25. Non-Reimbursable (C) Child	1,204	608	1,812	To reclassify idle square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	35	(35)	-	To remove individuals served
Schedule B-3				
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 18,970	\$ 18,970	To record community employment costs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,776	(615)	1,161	To match SSA detailed report
5. SSA Unallowable Units (D) 4th Quarter	206	(10)	196	To match SSA detailed report
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 66,387	\$ 5,257	\$ 71,644	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (B) Pre-School	\$ 1,515	\$ 1,417	\$ 2,932	To record depreciation for 2010 acquisition
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	2	To reclassify facility based COG expenses
		\$ 1	\$ -	To reclassify facility based COG expenses
8. COG Expenses (F) Enclave	\$ 1	\$ (1)	\$ -	To reclassify facility based COG expenses
8. COG Expenses (G) Community Employment	\$ 1	\$ (1)	\$ -	To reclassify facility based COG expenses
8. COG Expenses (L) Community Residential	\$ 70	\$ (2)	\$ 68	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 62	\$ 6	\$ 68	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 32	\$ (1)	\$ 31	To match final COG workbook
Worksheet 2				
5. COG Expenses (A) Early Intervention	\$ 22	\$ 1	\$ 23	To match final COG workbook
5. COG Expenses (B) Pre-School	\$ 71	\$ 1	\$ 72	To match final COG workbook
5. COG Expense (C) School Age	\$ 42	\$ 1	\$ 43	To match final COG workbook
5. COG Expense (E) Facility Based Services	\$ 8	\$ 24	56	To reclassify facility based COG expenses
		\$ 24	\$ -	To reclassify facility based COG expenses
5. COG Expense (F) Enclave	\$ 24	\$ (24)	\$ -	To reclassify facility based COG expenses
5. COG Expense (G) Community Employment	\$ 24	\$ (24)	\$ -	To reclassify facility based COG expenses
5. COG Expenses (L) Community Residential	\$ 2,658	\$ 44	\$ 2,702	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 2,365	\$ 369	\$ 2,734	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,220	\$ 21	\$ 1,241	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 206	\$ 5,261	\$ 5,467	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 111,376	\$ 979	\$ 112,355	To reclassify unallowable contingent billing fees

Appendix B (Page 2)
Darke County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2A				
1. Salaries (B) Pre-School	\$ 19,988	\$ (19,988)	\$ -	To reclassify pre-school program salaries
1. Salaries (E) Facility Based Services	\$ 176,527	\$ (101,315)	\$ 75,212	To reclassify facility based salaries
2. Employee Benefits (B) Pre-School	\$ 17,387	\$ (17,387)	\$ -	To reclassify pre-school program benefits
2. Employee Benefits (E) Facility Based Services	\$ 76,024	\$ (45,964)	\$ 30,060	To reclassify facility based benefits
Worksheet 3				
1. Salaries (A) Early Intervention	\$ -	\$ 700	\$ 700	To allocate Custodian salary to correct program areas
1. Salaries (B) Pre-School	\$ 35,846	\$ (13,906)	\$ 21,940	To allocate Custodian salary to correct program areas
1. Salaries (E) Facility Based Services	\$ 39,678	\$ (5,313)	\$ 34,365	To allocate Custodian salary to correct program areas
1. Salaries (N) Service & Support Admin	\$ -	\$ 4,780	\$ 4,780	To allocate Custodian salary to correct program areas
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 4,844	\$ 4,844	To allocate Custodian salary to correct program areas
		\$ 988	\$ 5,832	To allocate Custodian salary to correct program areas
1. Salaries (V) Admin	\$ -	\$ 1,532	\$ 1,532	To allocate Custodian salary to correct program areas
1. Salaries (W) Program Supervision	\$ -	\$ 1,436	\$ 1,436	To allocate Custodian salary to correct program areas
		\$ 1,633	\$ 3,069	To allocate Custodian salary to correct program areas
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 2,145	\$ 2,145	To allocate Custodian salary to correct program areas
		\$ 1,160	\$ 3,305	To allocate Custodian salary to correct program areas
2. Employee Benefits (A) Early Intervention	\$ -	\$ 126	\$ 126	To allocate Custodian benefits to correct program areas
2. Employee Benefits (B) Pre-School	\$ 6,456	\$ (2,505)	\$ 3,951	To allocate Custodian benefits to correct program areas
2. Employee Benefits (E) Facility Based Services	\$ 11,527	\$ (1,544)	\$ 9,983	To allocate Custodian benefits to correct program areas
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 861	\$ 861	To allocate Custodian benefits to correct program areas
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 873	\$ 873	To allocate Custodian benefits to correct program areas
		\$ 287	\$ 1,160	To allocate Custodian benefits to correct program areas
2. Employee Benefits (V) Admin	\$ -	\$ 445	\$ 445	To allocate Custodian benefits to correct program areas
2. Employee Benefits (W) Program Supervision	\$ -	\$ 259	\$ 259	To allocate Custodian benefits to correct program areas
		\$ 474	\$ 733	To allocate Custodian benefits to correct program areas
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 386	\$ 386	To allocate Custodian benefits to correct program areas
		\$ 337	\$ 723	To allocate Custodian benefits to correct program areas
3. Service Contracts (E) Facility Based Services	\$ 2,954	\$ (2,954)	\$ -	To reclassify facility based expenses
5. COG Expenses (B) Pre-School	\$ 8	\$ 1	\$ 9	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ 1	\$ 3	\$ 4	To reclassify facility based COG expenses
		\$ 3	\$ 7	To reclassify facility based COG expenses
5. COG Expenses (F) Enclave	\$ 3	\$ (3)	\$ -	To reclassify facility based COG expenses
5. COG Expenses (G) Community Employment	\$ 3	\$ (3)	\$ -	To reclassify facility based COG expenses
5. COG Expenses (L) Community Residential	\$ 301	\$ 23	\$ 324	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 268	\$ 60	\$ 328	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 138	\$ 11	\$ 149	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 23	\$ 2	\$ 25	To match final COG workbook

Appendix B (Page 3)
Darke County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5				
1. Salaries (B) Pre-School	\$ 38,258	\$ 19,988	\$ 58,246	To reclassify pre-school program salaries
2. Employee Benefits (B) Pre-School	\$ 7,343	\$ 17,387	\$ 24,730	To reclassify pre-school program benefits
5. COG Expenses (M) Family Support Services	\$ 32,283	\$ 4,447	\$ 36,730	To match final COG workbook
Worksheet 7-B				
13. No. of Individual Served (B) Pre-School	-	17	17	To record individuals served
13. No. of Individual Served (E) Facility Based Services	-	14	14	To record individuals served
13. No. of Individual Served (L) Community Residential	-	7	7	To record individuals served
Worksheet 7-E				
13. No. of Individual Served (A) Early Intervention	-	6	6	To record individuals served
13. No. of Individual Served (B) Pre-School	-	23	23	To record individuals served
Worksheet 7-F				
13. No. of Individual Served (A) Early Intervention	-	26	26	To record individuals served
13. No. of Individual Served (B) Pre-School	-	38	38	To record individuals served
13. No. of Individual Served (E) Facility Based Services	-	93	93	To record individuals served
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 788,290	\$ (8,530)	\$ 779,760	To reclassify community employment transportation expense
3. Service Contracts (G) Community Employment	\$ 10,440	\$ 8,530	\$ 18,970	To reclassify community employment transportation expense
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,096,824	\$ 101,315	\$ 1,198,139	To reclassify facility based salaries
2. Employee Benefits (E) Facility Based Services	\$ 396,863	\$ 45,964	\$ 442,827	To reclassify facility based benefits
3. Service Contracts (E) Facility Based Services	\$ 6,374	\$ (979)		To reclassify unallowable contingent billing fees
		\$ 2,954	\$ 8,349	To reclassify facility based expenses
5. COG Expenses (E) Facility Based Services	\$ 108	\$ 324		To reclassify facility based COG expenses
		\$ 324	\$ 756	To reclassify facility based COG expenses
5. COG Expenses (F) Enclave	\$ 324	\$ (324)	\$ -	To reclassify facility based COG
5. COG Expenses (G) Community Employment	\$ 324	\$ (324)	\$ -	To reclassify facility based COG expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 342,176	\$ 342,176	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Less: Capital Costs	\$ (87,841)	\$ (1,417)	\$ (89,258)	To reconcile depreciation expense
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 10,293	\$ 10,293	To record ancillary costs
10. Through Calendar Year				



Dave Yost • Auditor of State

DARKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

DARKE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 4, 2015**